

# Goods & Services Tax in India



## - Request for Suggestions on The Constitutional ( 122nd Amendment) Bill, 2014 and GST - Industry specific views

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### Institute invites suggestions on :

**(1) The Goods and Service Tax (GST) - The Constitutional (One Hundred and Twenty-Second Amendment) Bill, 2014** (hereafter referred as CAB) was introduced in Parliament on 19th Dec, 2014 by the Ministry of Finance, Government of India. Requested to submit the observations and suggestions in the following format:

Article No.	Provision	Amendments suggested ( if any)	Justification for amendment
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You may also like to submit your views on :

**(2) Sector-specific and/or Industry-specific issues** presently under Central Excise Act, VAT Laws, Central Sales Tax and Service Tax Laws may also be highlighted in view of your thought process of GST framework in India.

*[ This requested as sought for earlier in the month of September 2014 and we had an overwhelming response. However, you may like to draw your suggestions for sharing with the Institute under the present scenario]*

The suggestions relating to policy matters and procedural matters be mentioned separately and for each of the issue, in the format specified below:

Issue	Suggestion	Justification

Suggestions may be sent to Tax Research Department at this e-mail id: **taxresearch@icmai.in** by 27th January,2015

Your valuable suggestions within the requested date would facilitate in making a proper representation before the authorities.